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IN THE

Supreme Court of the United States

October Term, 1981

No. ———

MICHAEL and JOYCE McKEE,
Petitioners,

vs.

THE COUNTY OF RAMSEY and its DEPARTMENT OF TAXATION, and the STATE OF MINNESOTA,
Respondents.

PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF MINNESOTA

THOMAS W. STRAHAN
520 Midland Bank Building
Minneapolis, Minnesota 55401
Telephone: (612) 339-5036
Attorney for Petitioners

Date: July 7, 1982.

1982—Northwest Brief Printing Co., 3010 2nd St. No., Minneapolis 55411—588-7506

QUESTIONS PRESENTED FOR REVIEW

1. Whether the Petitioners stated a cause of action and may be permitted to attempt to prove in any subsequent trial that Respondents violated the First Amendment to the Constitution of the United States which prohibits the establishment of religion where Petitioner taxpayers allege the use of a portion of their real estate taxes levied on the homestead by Respondents to promote and actively engage in state sponsorship of elective abortion, elective contraception and elective sterilization by the use of Respondents' personnel, financial resources, and administrative, public facilities and methods which foster and promote and prefer such activities repugnant to the conscience of the Appellant taxpayers and in violation of the obligation of the Respondents to be religiously neutral.

2. Whether the Petitioners stated a cause of action and may be permitted to attempt to prove in any subsequent trial that Respondents violated Article 1, Section 16 of the Minnesota State Constitution which prohibits any preference be given by law to any religious establishment where Petitioner taxpayers allege the use of a portion of their real estate taxes levied on their homestead by Respondents to promote and actively engage in state sponsorship of elective abortion, elective contraception, and elective sterilization by the use of Respondents' personnel, financial resources, and administrative, public facilities and methods which foster and promote and prefer such activities repugnant to the conscience of the Appellant taxpayers and in violation of the obligation of the Respondents to be religiously neutral.

3. Whether the Petitioners have stated a cause of action and may be permitted to prove in any subsequent trial that

the Respondents violated the First Amendment to the Constitution of the United States which guarantees the free exercise of religion where the Petitioners as homeowners and real estate property taxpayers allege that the action of the Respondents in levying real estate taxes on their homestead, a portion of which is used for the support and payment of elective abortion, elective contraception, and elective sterilization, and which violates their conscientiously-held religious beliefs and interferes with their freedom of conscience and religion by their forced cooperation and by the coercion of forcing them to choose between their fundamental liberty and property interest in home ownership and their religious beliefs in the absence of any public purpose or compelling state interest respecting the use of such public tax monies for such purposes.

4. Whether the Petitioners have stated a cause of action and may be permitted to prove in any subsequent trial that the Respondents violated Article I, Section 16 of the Minnesota State Constitution which prohibits control of or interference with the rights of conscience where the Petitioners as homeowners and real estate property taxpayers allege that the action of the Respondents in levying real estate taxes on their homestead, a portion of which is used for the support and payment of elective abortion, elective contraception, and elective sterilization, and which violates their conscientiously-held religious beliefs and interferes with their freedom of conscience and religion by their forced cooperation and by coercion of forcing them to choose between their fundamental liberty and property interest in home ownership and their religious beliefs in the absence of any showing by the Respondents of any threat to the peace or safety of the State respecting the use of such monies for such purposes.

5. Whether the Petitioners have stated a cause of action and may be permitted to prove at any subsequent trial that the action of the Respondents in requiring them to pay property taxes and the expenditure of general revenues by the State or any of its political subdivisions for the support and payment of elective abortions, sterilizations and contraceptions represents taxation and expenditure for an illegal purpose not permitted by law as it represents taxation and expenditure for solely to advance on individual privacy interest and, outside the scope of authority of the State or its political subdivisions based upon the prior decisions of the United States Supreme Court.

6. Whether the Petitioners have stated a cause of action and may be permitted to prove at any subsequent trial that the action of the Respondents in requiring them to pay property taxes and the expenditure of general revenues by the State or any of its political subdivisions for the support and payment of elective abortions, sterilizations and contraceptions represents taxation and expenditure for an illegal purpose not permitted by law as it represents taxation and expenditure in contravention of the explicit laws and statutes of the State of Minnesota or without specific legal authority and in violation of the Minnesota State Constitution which permits taxation only for public purposes (Article X, Section 1), and prohibits taxation for private purposes (Article XII, Section 1).

LIST OF ALL PARTIES

All parties to this proceeding appear in the caption of this case in this Court.

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PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF MINNESOTA

CITATION TO OPINIONS BELOW

The official report of the per curiam opinion of the Supreme Court of the State of Minnesota appears as *McKee v. County of Ramsey*, 316 N.W.2d 555 (Minn. 1982). In addition, the Supreme Court of the State of Minnesota issued an unreported Order dated April 12, 1982 which denied the Petitioners' petition for re-hearing. The Opinion and Order denying re-hearing are reproduced in the Appendix.

STATEMENT OF JURISDICTIONAL GROUNDS

The per curiam opinion of the Supreme Court of the State of Minnesota was entered March 5, 1982. A timely petition for re-hearing was denied on April 12, 1982 and this petition for certiorari was filed within 90 days of that

date. This Court's jurisdiction is invoked under 28 U.S.C. § 1257 as Petitioners claim a right, title, privilege or immunity which is specifically set up or claimed under the Constitution of the United States.

OPINIONS DELIVERED BY THE DISTRICT COURT AND THE SUPREME COURT OF THE STATE OF MINNESOTA

Memorandum Order of Ramsey County District Court dated August 12, 1981.

Per Curiam Opinion of the Minnesota Supreme Court filed March 5, 1982.

Order of the Minnesota Supreme Court dated April 12, 1982 denying Petitioners' petition for re-hearing.

All of these are reproduced in the Appendix.

CONSTITUTIONAL PROVISIONS, TREATIES, STATUTES, ORDINANCES AND REGULATIONS INVOLVED

First Amendment to the Constitution of the United States.

Article I, Section 8, of the Constitution of the United States.

28 United States Code §1257.

Federal Statutes Title 42, Public Health, CFR 441.251-441.259.

Article I, Section 16, of the Minnesota State Constitution.

Article X, Section 1, of the Minnesota State Constitution.

Article XII, Section 1, of the Minnesota State Constitution.

Minnesota Statutes:

Minn. Stat. 145.925, Sub. 7

Minn. Stat. 256B.011.

Minn. Stat. 256B.02, Subd. 8(13)

Minn. Stat. 256B.40

Minn. Stat. 273.13

Minn. Stat. Chap. 279, et seq.
Minn. Stat. 290.48
Minn. Stat. Chap. 510.01, et seq.

STATEMENT OF THE CASE

There is no trial record in this case.

The Appellants' claims were summarily dismissed by the trial court without any evidentiary proceeding and upheld on appeal to the Minnesota Supreme Court. The Statement of the Case therefore consists of the allegations in the Amended Complaint of the Petitioners, the Answer of the Respondent County of Ramsey, the Memorandum Order of the Trial Court dated August 12, 1981 and the Per Curiam decision of the Minnesota Supreme Court dated March 5, 1981 unholding the summary dismissal of the trial court. In addition, it includes the State Statutes, State and Federal Constitutional Provisions and Federal Regulations applicable to the Petitioners' claims, all of which are reproduced in the Appendix.

The stage of proceedings in Trial Court and Appellate Court at which federal questions sought to be reviewed were raised and method or manner of raising them is set forth as follows:

I. ESTABLISHMENT OF RELIGION CLAIMS

The Establishment of Religion Claim in violation of the Constitution of the United States was raised in Appellants' Amended Complaint. The trial court in its Memorandum Order dismissed the claim based upon *Harris v. McRae* 100 S.Ct. 2671 (1980).

The Petitioners included as part of the Establishment of Religion Claim on appeal to the Minnesota Supreme Court the following—

1. The informed consent criteria used by the Respondents represented a preference for non-believers over believers and violated the doctrine of religious neutrality.

2. The Respondents established the religion of secular humanism as their policies and procedures fostered several tenets of the religion of secular humanism.

II. FREE EXERCISE OF RELIGION CLAIMS

The Petitioners raised the free exercise of religion claim in alleged violation of the Constitution of the United States in their Amended Complaint which was considered by the trial court. The primary basis of the alleged violation was that Petitioners were moral cooperators by payment of tax monies, a portion of which were used to pay for elective abortion, sterilization and contraception. Further, that such actions were coercive by the Respondents compelling Appellants against their conscience to pay for such activities from their real estate taxes on their homestead. The Petitioners alleged in the trial court that such activities did not serve any secular purpose nor were they carried out pursuant to any compelling state interest as required by law and prior decisions of this Court.

On appeal to the Minnesota Supreme Court Petitioners raised the issue that the homestead of Petitioners was itself a protected liberty interest and that the action of the Respondents forced Petitioners to choose between their pro-

tected liberty interest in their homestead and their conscience. The appeal brief further developed the law respecting compelling state interest aspect and provided additional background information and citations in support of the violation of the rights of conscience claim and the violation of the free exercise claim of the Petitioners.

III. PRIVACY OR ILLEGAL PURPOSE CLAIMS

The Petitioners in their trial brief argued to the trial court that the payment of the tax and expenditure of funds and resources of the Respondents for elective abortion, contraception and sterilization was illegal and lacked any secular purpose as they were for non-medically necessary purposes. The trial court found that the funds and resources were expended for "declared public purposes" and pursuant to "legislatively decreed purposes". (See Memorandum Order in Appendix.)

The Petitioners in their brief to the Minnesota Supreme Court specifically cited the statutory authority in Minnesota Statutes 256B which limited abortion funding to medically necessary abortions as defined by various state statutes. On appeal, the Petitioners also expressly cited the Minnesota State Constitution which prohibits taxation for a private purpose and alleged that the activities complained of represented taxation for a private purpose without specific legislative authority.

Petitioners also cited in their appeal brief the prior decisions of the U. S. Supreme Court in support of the right of privacy respecting elective abortion, contraception and sterilization and claimed, as a matter of law, that these should be deemed private interests for which no public tax funds or resources could be used.

REASONS FOR GRANTING THE WRIT

1. THE RESPONDENTS ARE IN VIOLATION OF THE ESTABLISHMENT OF RELIGION CLAUSE BECAUSE THEIR ACTIONS AS ALLEGED ARE NOT RELIGIOUSLY NEUTRAL.

Our history vividly illustrates that one of the specific evils feared by those who drafted the Establishment Clause and fought for its adoption was that the taxing and spending power would be used to favor one religion over another or to support religion in general. James Madison observed in his famous Memorial and Remonstrance Against Religious Assessments, that—

> "the same authority which can force a citizen to contribute three pence only of his property for the support of any one establishment, may force him to conform to any other establishment in all cases whatsoever." 2 Writings of James Madison 183, 186 (Hunt ed. 1901).

The United States Supreme Court has consistently held that the government must be neutral in dealing with religious matters. *Walz v. Tax Commission*, 397 U.S. 664, 669 (1979); *Abington School District v. Schempp*, 374 U.S. 203 (1963); *Sherbert v. Verner*, 374 U.S. 398 (1963); *Epperson v. Arkansas*, 393 U.S. 97 (1968). Thus, a state may not favor "secularism" over religion. Issues relating to the public schools are illustrative. Justice Clark in *Abington School District v. Schempp*, 374 U.S. 203, 225 (1963) specifically pointed out that the State may not establish a "religion of secularism" in the public schools. Citing *Zorach*, Clark indicated that such a religion of secularism is

established when the school system affirmatively opposes or exhibits hostility to religion, thus "preferring those who believe in no religion over those who do believe". See *Zorach v. Clauson*, 343 U.S. 306, 314 (1952). Similarly, in *Everson v. Board of Education*, 330 U.S. 1, 18 (1947) Justice Black said that the First Amendment:

> "requires the state to be a neutral in its relations with groups of religious believers and non-believers; it does not require the state to be their adversary. State power is no more to be used so as to handicap religions than it is to favor them." *Id.*, at 18.

The establishment clause "requires that government . . . effect no favoritism among sects" when government violates the clause's "core" concept of neutrality, the absolutist component of the establishment clauses compels an immediate result. *Walz v. Tax Commission*, 397 U.S. at 695 (opinion of Justice Harlan). In such cases, "the inquiry . . . can end at this point. Neutrality . . . stand(s) as (a) barrier against the most egregious and hence divisive involvement in religious matters." *Id.*

A. THE APPLICABLE "INFORMED CONSENT CRITERIA" REPRESENT A VIOLATION OF RELIGIOUS NEUTRALITY.

An example of preference for non-belief over belief and therefore a violation of religious neutrality is found in the informed consent definitions in various statutes which apply to the facts and circumstances of this case. For example, informed consent criteria for sterilization appear in the Federal Statutes at Title 42, Public Health CFR 441.257 (see Appendix).[3] Another example is M.S.A. Section 145.925, Subd. 7 (see Appendix). This provision was

part of a Family Planning Grants Act passed by the Minnesota state legislature in 1978 which was struck down on equal protection grounds in *Planned Parenthood of Minn. v. State of Minn.*, 612 F.2d 359 (1980), for reasons which were unrelated to the point under discussion here. This portion of the statute described certain information which was required to be discussed with any person, requesting counseling or family planning methods or procedures by those agencies specified as eligible to receive family planning grants. It is to be noted no discussion of moral, religious or conscientious aspects were mentioned, as part of the "informed consent" for either the sterilization or family planning counseling.

In both statutes the appeal is solely to the self-centered autonomous person devoid of any family concerns, appeals to morality, decency or consent. The sole consideration is the body. There is no concern for anything higher than the physical. It assumes that one is basically good and that all one has to do is receive adequate information and then act upon it. The informed consent criteria rely solely on the natural as its source of information. This is limited to see, hear, touch, feel data. There is no supernatural element,

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*The forms used by Respondents for sterilization correspond to those set forth in the Federal regulations. The informed consent forms used by Respondent, County of Ramsey, for abortion reflect the criteria set forth in MSA 145.925, Subd. 7.

no prayer, no appeal to conscience,[3] no appeal to what might be called "traditional" morality or values. It tends to counsel persons away from fidelity, charity, commitment to others, family and the divine will and order of life. The criteria are solely "secular.'" Humanist Manifesto, II (1973), supra, Elective Sterilizations, Univ. of Penn. LR Vol. 113, 415, 418 (1965); Louisell, David, Does the Constitution Require a Purely Secular Society? 26 Cath. L. Rev. 20 (1976); Guiness, Os, The Dust of Death—Chapter on The Striptease of Humanism (1973), pp. 14-39; Whitehead, John W., and John Conlon, The Religion of Secular Humanism and its First Amendment Implications, 10 Texas Tech. L. Rev. 1 (1978); Pfeffer, Leo, Issues That Divide: The Triumph of Secular Humanism, Journal of Church and State, Spring 1977, pp. 203-216.

B. THE RESPONDENTS EXPRESSLY OR IMPLIEDLY FOSTER SEVERAL TENENTS OF THE RELIGION OF SECULAR HUMANISM.

In *Torcaso v. Watkins*, 367 U.S. 488, 495, note 11

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[3]"Informed consent" counseling without reference to conscience is unique to humanism. See in contrast the free exercise claim of the United Methodist Church (Women's Division) *Harris*, 100 Sup. Ct. at 2690, note 23 (not formally considered due to lack of standing) who sued on behalf of "women of all religious and nonreligious persuasions and beliefs who have, in accordance with the teaching of their religion and/or the dictates of their conscience determined that an abortion is necessary." See also *Paul C. Vitz, Psychology as a Religion: The Cult of Self-Worship* (1977), page 101 who says: "Selfist theory emphasized the isolated conscious self as the sole judge of what the self should value and how it should act. Such an emphasis almost guarantees the breakdown of the higher ideals into a rationalization of selfishness permeated with narcissism."

[4]*The Whole Person in a Broken World*, Paul Tournier (1947) p. 11, 12. "Modern man suffers from a repression of conscience"; *The Culture of Narcissism*, Christopher Lasch (1979) p. 33, "the contemporary climate is therapeutic, not religious. People . . . hunger not for personal salavation . . . but for the momentary illusion of personal well-being, health and psychic security".

(1960) the United States Supreme Court observed that secular humanism is a religion and cited *Washington Ethical Society v. District of Columbia,* 101 U.S. App. D.C. 371, 249 F.2d 127; *Fellowship of Humanity v. County of Alameda,* 153 Cal. App.2d 673, 315 P.2d 394; II Encyclopedia of the Social Sciences 293; 4 Encyclopedia Britannica (1957 ed.) 325-327; 21 *id.* at 797; Archer, Faiths Men Live By (2d ed. revised by Purinton), 120-138, 254-313; 1961 World Almanac 695, 712; Year Book of American Churches for 1961, at 29, 47.

The Humanist Manifesto II (1973) which is probably the best known doctrinal statement of "secularism" or "secular humanism" includes the following language of which the following *several* tenets are expressly or impliedly fostered by the state both in the *means* and *ends* employed in the instant case.

> "We believe that traditional dogmatic or authoritarian religions that place revelation, God, ritual, or creed above human needs and experience do a disservice to the human species.
>
> Promises of immortal salvation or fear of eternal damnation are both illusory and harmful. They distract humans from present concerns, from self-actualization and from rectifying social injustices.
>
> We affirm that moral values derive their source from human experience. Ethics is autonomous and situational, needing no theological or ideological sanction.

Ethics stems from human need and interest. To deny this distorts the whole basis of life.

We strive for the good life, here and now.

In the area of sexuality, we believe that *intolerant attitudes, often cultivated by orthodox religious and puritanical cultures, unduly repress sexual conduct. The right to birth control, abortion and divorce should be recognized.*" (emphasis added)

Humanist Manifesto II (1973); selected portions. The Signers of Humanist Manifesto II included Paul Blanshard, a leading proponent of the separation of religion from the state; Dr. Francis Crick, the discoverer of the structure o fthe DNA molecule; Dr. Alan Guttmacher, president of the Planned Parenthood Federation of America; Lawrence Lader, chairman of the National Association for Repeal of Abortion Laws; Professor B. F. Skinner of Harvard University; Vashti McCollum, the plaintiff in McCollum v. Boaru of Educ. and former president of the American Humanist Association; Joseph Fletcher, leading proponent of situation ethics; Betty Freidan, founder of National Organization of Women ,and others.

The case at issue is thus analogous to *McCollum v. Board of Education*, 333 U.S. 203 (1948); *Committee for Public Education v. Nyquist*, 413 U.S. 756 (1973), and *Epperson v. Arkansas*, 393 U.S. 97 (1968). In these cases as in the instant case the State is using the prestige, power and influence of its public institutions, public officials and tax funds to aid and prefer "one religion and violate the concept of religious neutrality. *See Walz v. Tax Comm.*, 397 U.S. 664, 696 (1969) J. Harlan concurring opinion; see also Religion: Establishment, Free Exercise and Abor-

tion, Robert A. Destro, New Perspectives on Human Abortion ed. Hilgers, Horan and Mall (1981) pp. 236-256.

2. *HARRIS V. McRAE* IS NOT APPLICABLE TO PETITIONERS' ESTABLISHMENT OF RELIGION CLAIMS.

The claim that *Harris v. McRae*, 100 S.Ct. 2671 (1980), is dispositive of Petitioners' establishment of religion claim is incorrect. Petitioners have alleged both Free Exercise violation and Establishment of Religion violation. *Harris* dealt only with Establishment of Religion claims. The importance of the Free Exercise aspect was expressed by Justice Brennan in his concurring opinion in *Abington School District v. Schempp:*

> "But we must not confuse the issue of governmental power to regulate or prohibit conduct *motivated by religious beliefs* with the quite different problem of compelling behavior *offensive to religious principles*. 374 U.S. at 250 (Emphasis in original.)

In *Harris*, the establishment of religion allegation was based on the view that the Hyde Amendment corresponded with the tenets of the Catholic religion and the law was *motivated by religious belief*. Petitioners have also alleged the element of coercion by *compelling behavior offensive to religious principles*. Petitioners are forced to choose between home ownership and their consciences. Payment of taxes by Petitioners is an affirmative act—as Petitioners have stated they are "moral cooperators" in activity patently offensive to their conscientiously held beliefs. Petitioners actively participate in the wrong by making such payment. This is far more than the *Harris* case.[4]

For example, Father Peter J. Riga commented in an article advocating the withholding of taxes for abortion—

> "The exercise of our religion absolutely forbids us to contribute to a system of death which denies our faith religion root and branch. Shall we be denied the free exercise of religion, in so grave a matter, while others are protected, say, from hearing prayers in public school, as freedom from religion?" Riga, U. S. Catholic, Sept. 1975, pp. 111-112.

The Rev. E. F. Healy and the Rev. J. F. Meara teach that the Moral Law requires that any proposal which demands cooperation in an action wrongful on its face, must be refused, even when life itself is at stake, *Moral Guidance*, (1942, 1960) pg. 22. In this case the right to own and enjoy a home is at stake. By contributing funds for the pur-

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[4]See interview of psychiatrist and civil rights advocate Thomas Szasz by Paul Kurtz in The Humanist No. 2, 1973, pp. 4-9 who observed that use of tax monies to compel devout Catholics to pay for abortions is the kind of anti-religious activity prohibited by the First Amendment.

poses at issue the Appellants participate and cooperate in the wrong and violate the Moral Law in the process. The element of coercion and active participation in a moral wrong clearly distinguishes Petitioners' claims from *Harris v. McRae.*

3. THE OBLIGATION TO OBEY ONE'S CONSCIENCE INVOLVES DUTIES HIGHER THAN ONE'S OBLIGATION TO THE STATE.

Appellants stated in their Amended Complaint that they believe abortion constitutes the taking of human life and sterilization and contraception constitute interference with divinely prescribed laws governing the transmission of human life. The statement in Appellants' Complaint is very similar to a statement of a conscientious objector who was granted an exemption from military service on the basis of conscience. The case was *Welsh v. United States,* 398 U.S. 333, 343 (1970), and the essence of Welsh's philosophy was found in these words:

> "I believe that human life is valuable in and of itself; in its living, therefore, I will not injure or kill another human being. This belief (and the corresponding 'duty' to abstain from violence toward another person) is not 'superior to those arising from any human relation'. On the contrary: it is essential to every human relation. I cannot, therefore, conscientiously comply with the Government's insistence that I assume duties which I feel are immoral and totally repugnant."

The United States Supreme Court has further stated "in the forum of conscience, a duty to a moral power higher than the State has always been maintained". The reservation of that supreme obligation, as a matter of principle,

would unquestionably be made by many of our conscientious and law-abiding citizens. "The essence of religion is a belief in a relation to God involving duties superior to those arising from any human relation." *U.S. v. Macintosh*, 283 U.S. 605, 633 (1931) (C.J. Hughes dissenting); *United States v. Seeger*, 380 U.S. 170-172. "Conscience and belief are the main ingredients of First Amendment rights . . . conscience is often the echo of religious faith . . . the welfare of the single human soul (is) the ultimate test of the First Amendment." *Gillette v. United States*, (J. Douglas, dissenting) 401 U.S. at pg. 465, 469. See Milton Konvitz, *Religious Liberty and Conscience* 106 (1968); Redlich and Feinberg, *Individual Conscience and the Selective Service Objector: The Right Not to Kill*, 44 NYUL Rev. 875, 891 (1969).

The duty to obey God rather than men is rooted in the beginnings of the Catholic Church. When told to stop preaching by the Sanhedrin to whom they were subordinate by law, Peter and the apostles answered and said, "We must obey God rather than men." Acts 5:29, The Holy Bible. The duty is still the same in our day. Pope Paul VI expressed it as follows:

> "On his part, man perceives and acknowledges the imperative of the divine law through the meditation of conscience. In all his activity a man is bound to follow his conscience, in order that he may come to God, the end and purpose of life." Declaration on Religious Freedom I:3 in Documents of Vatican Council II, p. 369 (Newman Press 1966).

Pope John XXIII said in Part II of Pacem in Terris, Paragraph 46 (Paulist Press 1963): "Human society can be

neither well-ordered nor properous unless it has some people invested with legitimate authority to preserve its institutions . . . These however derive their authority from God, as St. Paul teaches in the words, *There exists no authority except from God.* These words of St. Paul are explained thus by St. John Chrysostom: . . . *What I say is, that it is the divine wisdom and not mere chance, that has ordained that there should be government, that some should command and others obey.*" Paragraph 50 adds: "When in fact, men obey their rulers, it is not at all as men that they obey them, but through their obedience it is God . . . since He has decreed that men's dealings with one another should be regulated by an order which He Himself has established."

"Since the right to command is required by the moral order and has its source in God, it follows that, if civil authorities legislate for or allow anything that is contrary to that order and therefore contrary to the will of God, neither the laws made nor the authorizations granted can be binding on the consciences of the citizens, since *we must obey God rather than men.*'[4] *Id.*, at Paragraph 51, quoted in *Gillette*, 401 U.S. at 470, note 1, 2. (Emphasis in original)

Thus, where one makes the claim that the state violates the divinely prescribed imperatives of the moral order, the claims of the state to the resources of the citizens are not binding on the citizens (or Appellants in this particular situation) when the state allows its resources to be used to violate the moral order since the state itself stands under the moral law.' The trial court should have considered the violation of conscience of the Appellants and not summarily

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[4]See Render Unto Caesar, Michael McKee, The National Pro-Life Journal, Vol. 6, No[3, Summer 1981, pp. 23-30.

dismissed it in the light of the theological and legal history of protetcion of rights of conscience.

4. THE COURT EXCEEDED ITS AUTHORITY WHEN IT SUMMARILY DETERMINED THAT THE PETITIONERS' RIGHTS OF CONSCIENCE AND FREE EXERCISE OF RELIGION HAD NOT BEEN VIOLATED.

Isaac Backus, a Baptist leader for religious liberty in the colonies, declared—

> "We view it to be our incumbent duty to render unto Caesar the things that are his but also that it is of as much importance not to render unto him anything than belongs only to God, who is to be obeyed rather than man." Isaac Backus on Chuch, State and Calvinism 1754-1789, Wm J. McLoughlin, ed. (1965), p. 317.

Similarly, John Locke in his letter concerning toleration said,

> "the care of souls is not committed to the civil magistrate, any more than to other men. It is not committed unto him, I say by God; because it appears not that God has ever given any such authority to one man over another as to compel any one to his religion." John Locke, The Locke Reader, John W. Yolton ed. (1977), pg. 246.

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[7]Princes . . . owe subjection to the Laws of God and Nature. No body, no power, can exempt them from the obligations of that eternal law. J. Locke, of Civil Government 195. The Charter of this Tribunal evidences a faith that the law is not only to govern the conduct of little men, but that even rulers are as Lord Chief Justice Coke put it to King James, "under God and the law." The United States believed that the law long has afforded standards by which a judicial hearing could be conducted to make sure that we punish only the right men for the right reasons". *The Case Against the Nazi War Criminals*, Robert H. Jackson Opening Statement at the Nuremberg trials (1946), p. 70.

Thomas Paine, a Diest, wrote In Common Sense:

> "As to religion I hold it to be the indispensible duty of government to protect all conscientious professors thereof and I know of no other business which government hath to do therewith." Stokes Anson Phelps, Church and State in the United States (1950) I, pp. 318-319.

Thomas Jefferson concurred with this position. He said:

> "If the magistrate command me to bring my commodity to a publick store house I bring it because he can indemnify me if he erred and I thereby lose it; but what indemnification can be given one for the kingdom of heaven? I cannot give up my guidance to the magistrate because he knows no more of the way to heaven than I do and is less concerned to direct me right than I am to do right." Padover, Saulk, The Complete Jefferson (1943), p. 943, quoted at Church, State and Freedom, Pfeffer (1967), at pg. 106.

5. THE PETITIONERS ARE FORCED BY STATE ACTION ALTHOUGH NEUTRAL ON ITS FACE, TO CHOOSE BETWEEN A PROTECTED LIBERTY INTEREST IN THEIR HOME OR THEIR RELIGIOUS BELIEFS.

The Amended Complaint on its face alleges a prima facie case of violation by the state of the free exercise of religion. The Appellants alleged in their Complaint that they are owners of their homestead located in Ramsey County, Minnesota, and therefore, are required to pay taxes to the Respondents in connection with the ownership of their home. These facts were admitted by the Respondens in their Answer. It may also be noted that if a homeowner does not pay real estate taxes to the Respondents, property owned by the Appellants would be foreclosed by

the Respondents and taken over by the Respondents (M.S.A. Chapter 279, et seq.). Thus, one of the factors not considered by the trial court is a valuable property right of the Appellants, i.e., the right to own and enjoy a home.

Homesteads are treated by state law as a special kind of property interest. M.S.A. 290.48 exempts homesteads from seizure by a sheriff under warrant for income tax; valuation and assessment of homesteads are given tax treatment differently from other property, M.S.A. 273.13; see generally 510.01 et seq.; homesteads are also exempt from claims of creditors under Minnesota law.

Various United States Supreme Court decisions have included the establishment or ownership of a home within the purview of liberty interests protected by the Federal Constitution and made applicable to the states and its political subdivisions by the 14th Amendment. For example, in *Meyer v. Nebraska*, 262 U.S. 390, 399-400 (1922), the right to "establish a home" was included as a protected liberty interest as part of the "pursuit of happiness by free men". The right to "inherit, purchase, lease and sell and convey property" was held to be "fundamental right". See *Civil Rights cases*, 109 U.S. 3, 22 (1883); *Jones v. Alfred H. Mayer Co.*, 392 U.S. 409 (1968); *Lynch v. Household Finance Corp.*, 405 U.S. 538, 552 (1971); J. Locke, Of Civil Government 82-85 (1924); J. Adams, A Defense of the Constitutions of Government of the United States of America, in F. Coker, Democracy, Liberty, and Property 121-132 (1942); 1 W. Blackstone, Commentaries *138-140.

The United States Supreme Court in a number of decisions has upheld religious liberty where the individual was coerced by state action, although neutral on its face, to

choose between a liberty or property interest which is guaranteed by the state and one's religious or political liberty. In *West Virginia State Board of Education v. Barnette*, 319 U.S. 624 (1943), the court held invalid a statute requiring a flag salute and pledge of allegiance in all schools, where some students had religious objections to these acts.

In *Abood v. Detroit Board of Education*, 431 U.S. 209 (1977), the State of Michigan enacted legislation authorizing a system for union representation of local government employees. If a government employee did not wish to join the union, a service fee was required to be paid to the union in lieu of union dues. Abood objected to the expenditure of the funds paid to the union for advancement of political purposes with which he did not agree and claimed that this infringed upon his constitutionally protected freedoms guaranteed by the First Amendment. This Court held that

> " the Constitution requires . . . that such expenditures be financed from charges, dues or assessments paid by employees who do not object to advancing those ideas and who are not coerced into doing so against their will by the threat of loss of governmental employment." Pp. 235-236.

Similarly, interference with religious beliefs was condemned in *Sherbert v. Verner*, 374 U.S. 398, 404 (1963). The court held that disqualification of appellant for unemployment compensation benefits because of her refusal to accept Saturday employment contrary to her religious belief, was a violation of her free exercise rights.

Thus, in *Barnett*, *Verner* and *Abood* there was a state law which was neutral on its face. In *Barnett* it was a state statute requiring allegiance to the flag; in *Verner* one was

ineligible for state benefits; in *Abood* the law required those not joining a union to pay a service fee to the union in lieu of union dues. All of these state laws were neutral on their face. So is the state law in this instance which requires all property owners to pay real estate taxes. It is the *effect* of the law on particular persons that is the real issue.

In *Barnett* the Jehovah's Witness was forced to choose between public education and his religious beliefs. In *Verner* the Seventh Day Adventist was forced to choose between employment and eligibility for unemployment benefits and his religious beliefs. *Abood* was forced to choose between his employment and his political beliefs. All of these situations the U.S. Supreme Court found to be the kind of coercion which the First Amendment prohibits. All of the situations involved the individual giving up a substantial property right and liberty (education, employment, unemployment compensation) which was recognized by the government.

In the instant case the Petitioners are forced to choose between continued ownership of a home and their religious beliefs. If they fail to pay their taxes the home will be foreclosed and sold. They will be giving up a substantial liberty and property interest which has long been recognized as fundamental to the pursuit of happiness.

6. THE PETITIONERS ARE ENTITLED TO PREVAIL EVEN IF THE BURDEN ON THEIR FREE EXERCISE OF RELIGION IS ONLY INDIRECT.

Various court decisions have held that even an "incidental" burden on the Free Exercise of Religion must be

justified by a "compelling state interest". The Supreme Court of Delaware therefore held in *Keegan v. University of Delaware*, 349 A.2d 14, 17 (1975):

> "Once the individual demonstrates some constitutional burden, whether substantial or incidental, direct or indirect, upon his free exercise of religion, the state must show a 'substantial interest' sufficient to sustain its acts."

Similarly, the United States Supreme Court in *Braunfield v. Brown*, 366 U.S. 599, 607 (1961), held that "if the purpose or effect of a law is to impede the observance of one or all religions or is to discriminate invidiously between religions, that law is constitutionally invalid even though the burden may be characterized as being only *indirect*." (emphasis added).

The Petitioners do not have to actually participate directly in abortions, sterilization or contraceptions in order to gain the relief requested here. It is sufficient that the burden be only "incidental" or "indirect" in the absence of a compelling state interest.

7. THE COURT FAILED TO RECOGNIZE THAT FREEDOM OF RELIGION IS A FUNDAMENTAL RIGHT AND THE GOVERNMENT MUST DEMONSTRATE A COMPELLING STATE INTEREST BEFORE IT CAN INFRINGE UPON THAT RIGHT.

"Freedom of religion is a fundamental personal right." *Jones v. Opelika*, 316 U.S. 584 (1942). It holds a preferred position. *Follett v. McCormick*, 321 U.S. 573 (1944); *Murdock v. Pennsylvania*, 319 U.S. 105 (1943). The preferred position of freedom of religion is maintained as against

the constitutional rights of owners of property. *Marsh v. Alabama*, 326 U.S. 501 (1945).

Numerous United States Supreme Court decisions have protected freedom of religion unless the state could demonstrate a compelling state interest in the regulation of a subject within the state's constitutional power to regulate. In *Sherbert v. Verner*, 374 U.S. 398, 403 (1963), this court held that if state action was to be upheld—

> "[I]t must because [it] represents no infringement by the State of [the] constitutional rights of free exercise or because any incidental burden on the free exercise of . . . religion may be justified by a 'compelling state interest in the regulation of a subject within the State's constitutional power to regulate . . .'" 374 U.S. at 403.

In *Wisconsin v. Yoder*, 406 U.S. 205 (1972), this Court said "*only those interests of the higest order and those not otherwise served can overbalance legitimate claims to the free exercise of religion.*" *Yoder* at pg. 215 (emphasis added).

In *Ohio v. Wisner*, 351 N.E.2d 750 (Ohio, 1976), the state's interest in insuring minimum curriculum and faculty standards was not enough to outweigh free exercise claims. In *Gillette v. United States*, 401 U.S. 437 (1971), the nation's unassailable interests in self-defense and efficient conduct of war were substantial enough to out-weight the religious liberty interests. In *United States v. Lee*, 102 S.Ct. 1051, 50 USLW 4201, 4203 (1982), this Court held that the government's interest in assuring mandatory and continuous participation in the Social Security system was "very high" and held that it was an over-riding interest.

In the case before this Court, the trial court made no attempt whatsoever to determine whether or not the state had any compelling state interest in funding elective abortion, sterilizations or contraceptions. The Court made no analysis of the nature of the free exercise claim of the Appellants beyond the allegations of the pleadings. It made no attempt to weigh the merits of the various interests.

Does the state have any compelling state interest in promoting elective abortions, sterilizations or contraceptions? Where is it? Appellants submit that it does not. It is a privacy interest as determined by many court decisions (see discussion elsewhere). None of this analysis was made by the trial court and this is essential to the determination of the issues involved here.

8. INCOME TAX PROTESTS AGAINST USE OF TAX REVENUE TO CONDUCT WAR DO NOT APPLY TO THE FREE EXERCISE OF RELIGION CLAIM OF PETITIONERS

The Court relied on *Autenrieth v. Cullen*, 418 F.2d 586 (9th Cir. 1969), and other similar cases relating to *income tax* protests against use of revenue for conduct of *war*. None relate to payment of real estate taxes on one's homestead and the *direct coercive effect* by forcing Appellants to choose between giving up their home or violating their conscience. This is a special liberty and property interest in one's home not present in other taxpayer cases. (See discussion elsewhere.) Also in war or national defense situations, there are overriding and compelling governmental interests arising from the duty of Congress under article I, Section 8, of the Constitution to provide for the national

defense. Congress has specific power to declare war and raise and support armies and appropriate money for it. See *Rostker v. Goldberg*, 101 S.Ct. 2646, 2651 (1981) ("[P]erhaps in no other area has the Court accorded Congress greater deference" than in matters of "national defense and military affairs.") See also *Brown v. Glines*, 444 U.S. 348 (1980); *Greer v. Spock*, 424 U.S. 828 (1976); *Parker v. Levy*, 417 U.S. 733 (1974). Clearly, waging war and appropriating money for it is a compelling interest. This is so because the peace and safety of the government itself is threatened. For example, in *Gillette v. United States*, 401 U.S. 437 (1971), the claims of a conscientious objector who protested the Vietnam War as unjust were denied because of the fundamental interest of the government to protect its citizens. In the instant case, there is no compelling state interest in promoting elective abortions, contraceptions or sterilizations. These are privacy interests of individuals. The government has little or no interest. The taxation and expenditure of tax funds for these purposes is *ultra vires*—the case relied upon does not apply here.

9. THE RESPONDENTS VIOLATED ARTICLE 1, SECTION 16, OF THE MINNESOTA STATE CONSTITUTION RESPECTING INTERFERING WITH INDIVIDUAL CONSCIENCE AND ALSO ESTABLISHING A PREFERENCE BY LAW TO A RELIGIOUS ESTABLISHMENT.

The Minnesota State Constitution contains a Freedom of Conscience provision in its Bill of Rights (Art. 1, Section 16) which bars attempts of the state (or anyone else) to control or interfere with the rights of conscience of the individual. (See Appendix)

The freedom of conscience article makes it clear that rights of conscience are vested in the people—individually or collectively. The freedom of conscience provisions stand as a bulwark against intrusion by the state except in limited instances where the peace or safety of the state is threatened or used to attempt to excuse acts of licentiousness, none of which are claimed to be applicable here.
none of which are claimed to be applicable here. Citizens are not required to "get in step" with the state when control of or interference with rights of conscience are involved. Similarly the state acts beyond its authority under its own State Constitution when it establishes a religious preference by law (see Establishment of Religion discussion).

The Preamble to the State Constitution makes it clear that civil and religious liberty is not an act of grace from the state—its source lies elsewhere. It cames as an "endowment from our Creator"—from God. It is a gift to each person as a creature of the Creator. The state is not free to withhold freedom and liberty from whoever it chooses because the source of liberty is not derived from the state. What is not derived from the state cannot be taken away or limited by action of the state unless the peace or safety of the state itself is threatened. The trial court and the Minnesota Supreme Court have failed to fulfill a necessary and important duty by summarily dismissing the allegations of the Complaint in the light of the guarantees of the Minnesota State Constitution.

10. THE TAXATION OR USE OF TAX FUNDS FOR ELECTIVE ABORTION, CONTRACEPTION AND STERILIZATION BASED UPON PRIOR COURT DECISIONS IS FOR A PRIVATE PURPOSE AND NOT A PUBLIC PURPOSE AS IT IS A PRIVACY INTEREST OF INDIVIDUALS.

In *Roe v. Wade*, 410 U.S. 153, 155 (1973), established the right of abortion free from state interference based on the right of privacy.

On April 15, 1981 the United States District Court of the District of Minnesota in *Tice Sales Company v. State of Minnesota* (Civ. 4-80-487) struck down a state law regulating sale of articles relating to prevention of contraception or disease on the basis of the right to privacy and cited *Breard v. Alexandria*, 341 U.S. 622 (1951); *Monroe v. Pape*, 365 U.S. 167 (1961); *Frank v. Maryland*, 359 U.S. 360 (1959); *Skinner v. Oklahoma*, 316 U.S. 535 (1942); *Griswold v. Connecticut*, 381 U.S. 479 (1965); *Eisenstadt v. Baird*, 405 U.S. 438 (1972); *Carey v. Population Services International*, 431 U.S. 678 (1977); *Maher v. Roe*, 432 U.S. 464 (1977). One can only conclude from these holdings that contraception is a "right" free from state control.

There is no clear "right" to a sterilization as has been developed in the abortion and contraception cases. In *Skinner v. Oklahoma*, 316 U.S. 535, 541 (1941), the U. S. Supreme Court struck down a state statute which provided for the sterilization of convicted criminal on equal protection grounds. Indeed, in that decision the Court noted that procreation not sterilization was a basic human right. However, if there is a "right" to sterilization under existing case law it is under the privacy concept.

Elective abortion, sterilization and contraception are privacy rights, i.e., the right to be left alone free from interference. If this is the case, then tax money from whatever source cannot be used to pay for or promote these activities. One cannot have it both ways. Either one is left alone and without aid from the state or other governmental authority or one can acknowledge the government's right to be involved and receive public benefits. The court, as a matter of law, should find that the state nor its political subdivisions cannot taxe its citizens or expend funds to promote these activities.

11. MINNESOTA STATE LAW PROHIBITS THE TAXATION OR EXPENDITURE OF FUNDS FOR THE USE OF ELECTIVE ABORTION, STERILIZATION OR CONTRACEPTION.

Minn. Stat. Chapter 256B specifically limits medical assistance payments to abortions which are a medical necessity as defined by 256B.02, Subd. 8(13). M.S.A. 256B.40 specifically prohibits medical assistance funds to medically necessary abortions which are eligible for funding under 256B.02, Subd. 8. Also, M.S.A. 256B.011 states that it is the policy of the State of Minnesota to prefer normal childbirth over abortion. Thus, elective or medically unnecessary abortions as defined in the various provisions of M.S.A. 256B cannot be funded with public funds. Nothing in M.S.A. 256B or any other state law specifically authorizes the use of public funds for elective sterilization or contraception.

Even if there were specific legislative authority, the acts complained of do not meet a necessary *public* purpose. It cannot be said that such acts meet a public health purpose or any public purpose. If actions are *elective*, they may be

for any reason or for no reason. Elective abortion is the willful, wanton, arbitrary destruction of innocent, helpless human life in the womb. By definition, it is not for a purpose that is medically necessary. It can occur because one does not care for the sex of the unborn child. It can occur because one is mad at her boyfriend or spouse. It can occur because the parents of a minor child are embarrassed with the pregnancy out of wedlock and coerce the girl to have an abortion. It can occur because of lust or from hedonism or for reason of convenience. There are other examples as well, many of which could apply to sterilization and contraception as well.

Even if one concedes that such activities constitute a constitutional "right", public funds or resources cannot be used even if a citizen gives an "informed consent". For example, it has been held that citizens have a constitutional right to travel. However, a citizen cannot present himself at the doorstep of a public building and give his "informed consent" to take a vacation trip to Hawaii and obtain public funds or use public resources to do so. This is simply because there is no public purpose involved. The government does not pay for pleasure trips for its citizens as they are private, personal interests, nor can it pay for elective abortions, sterilization or contraception.

The state and its municipal subdivisions or agencies may expend public money only for a public purpose. *Visina v. Freeman* (1958), 252 Minn. 177, 89 N.W.2d 635; *Port. Auth. v. Fisher* (1964), 269 Minn. 276, 132 N.W.2d 183; *City of Pipestone v. Madsen* (1970), 287 Minn. 357, 178 N.W.2d 594. Generally, a public purpose is such activity as will serve as a benefit to the community and one which is directly related to the functions of government.

The State Constitution forbides taxation for a private purpose. Minn. Const. Art. X, Section 1, states: Taxes . . .

shall be levied and collected for public purposes. The legislature cannot levy a tax for a private purpose or authorize a municipality to do so. Article XII, Section 1, of the Minnesota State Constitution states (in part)—"The legislature shall pass no local or special law authorizing public taxation for a private purpose". This is an implied limitation on the taxing power growing out of the nature of taxation itself. *State ex rel. Wheeler v. Foley* (1883), 30 Minn. 350, 15 N.W. 375. See also 13A Dunnell's Minnesota Digest, Municipal Corporations, Section 6586b (3rd ed. rev. 1961); 20 Minnesota L. Rev. 550 (1936); 4 Antieau's Local Government Law §41.00 (1966); 71 Am. Jur. 2d 87.

Petitioners contend that expenditure of public funds or use of the resources of government to promote elective abortions, contraception or sterilization is not taxation for a public purpose nor it is legislatively decreed. Taxation for such purposes is expressly prohibited by our State Constitution as one cannot tax for private purposes.

Petitioners do not claim that they have any "right" not to pay real estate taxes. They do claim a right not to pay taxes for illegal purposes.

CONCLUSION

For these reasons a Writ of Certiorari should issue to review the judgment and decree of the Supreme Court of the State of Minnesota.

Respectfully submitted,

THOMAS W. STRAHAN
520 Midland Bank Building
Minneapolis, Minnesota 55401
Telephone: (612) 339-5036
Attorney for Petitioners
Michael and Joyce McKee

APPENDIX

No. Sp. Ramsey County Per Curiam

81-1048

Michael and Joyce McKee,

Appellants,

vs.

The County of Ramsey and its Department of Taxation, and the State of Minnesota,

Respondents.

Endorsed. Filed March 5, 1982. John McCarthy, Clerk. Minnesota Supreme Court.

Considered and decided by the court en banc without oral argument.

OPINION

PER CURIAM.

Plaintiffs sought declaratory and injunctive relief claiming that Ramsey County and the State of Minnesota have violated their right to freedom of religion by compelling them to pay property taxes, a small portion of which tax money is used to fund sterilization, contraception and state-authorized abortion. They also claimed that defendant's acts constitute an establishment of religion in violation of the United States and state constitutions.

The Ramsey County District Court, in a well-reasoned memorandum order, dismissed the action for failure to state a claim upon which relief could be granted. Minn. R. Civ. P. 12.02(5). We affirm that memorandum order in its entirety. The action of the state and county does not violate the Establishment Clause, *Harris v. McRae*, 448 U.S. 297, 319 (1980), nor does it burden the free exercise of religion, *Autenrieth v. Cullen*, 418 F.2d 586 (9th Cir. 1969), *cert. denied*, 397 U.S. 1036 (1970), under either the federal or the state constitution.

Affirmed.

STATE OF MINNESOTA
Office of Clerk of Supreme Court
St. Paul, Minn.

81-1048

Michael and Joyce McKee,

Appellants,

vs.

The County of Ramsey and its Department of Taxation, et al.,

Respondents.

April 12, 1982

SIR:

You will please take notice that on this date the following order was entered in the above entitled cause:

ORDERED, that the petition for reargument herein be and the same hereby is denied and stay vacated.

IT IS FURTHER ORDERED that no attorneys fees are allowed pursuant to the provisions of Rule 140, Rules of Civil Appellate Procedure.

Yours respectfully,

John McCarthy
Clerk Supreme Court

STATE OF MINNESOTA — DISTRICT COURT
County of Ramsey — Second Judicial District

Michael and Joyce McKee,

Plaintiffs,

vs.

The County of Ramsey and its Department of Property Taxation, and the State of Minnesota,

Defendants.

MEMORANDUM ORDER

(File No. 450614)

Defendants jointly move to dismiss Plaintiffs' complaint on the basis of Rule 12B(6) MRCP, asserting that Plaintiffs' complaint fails to state a claim upon which relief may be granted. The matter was originally heard on May 10, 1981.

Plaintiff, Michael McKee, appeared personally and by counsel, Raymond J. Kempe, Esq. Defendant, State of

Minnesota, appeared by William P. Donohue, Esq., Special Assistant Attorney General, and Defendant Ramsey County appeared by Janet R. Stenborg, Esq., Assistant Ramsey County Attorney. Thereafter, by separate order, the Minnesota Civil Liberties Union and Kathleen M. McManus, Esq., its attorney, was allowed to file an Amicus brief. All written materials have been submitted; the last memorandum, a reply brief by Plaintiffs, reached the Court on July 30, 1981.

The Court has considered all of the materials, as well as the arguments of the parties, and concludes that Defendants' motions must be granted.

The issue, simply stated, arises out of Plaintiff-property owners and county citizens' seriously held religious and moral beliefs proscribing their participation in "abortion, sterilization and contraception." They contend that public monies which support or encourage these practices, insofar as Plaintiffs are compelled to contribute to them by way of taxation, are being used illegally. They contend on the one hand that these acts "establish religion" in violation of the United States and State Constitutions, and alternatively they argue that the State and County's use of tax monies to which Plaintiffs must contribute prevents them from practicing their own religion and moral beliefs. They seek a declaration that Defendants have infringed on their rights and an injunction preventing Defendants from assessing and collecting real property taxes from Plaintiffs so long as any general revenue of the Defendants is expended for "promotion of non-necessary (elective) abortion, sterilization and contraception; or, so long as Plaintiffs' tax payment is not segregated from taxes paid on terms which require Raamsey County to respond by pro-

moting sterilization, contraception and abortion as such." (sic)

Plaintiffs' memoranda outline in detail their allegations and contentions. These arguments, however, although expanded to a degree, have already been considered by the Minnesota Supreme Court in *McKee v. Likins*, 261 N.W. 2d 566 (1977). That decision granted Plaintiffs some relief as to the procedure of rule making, but, specifically affirmed the trial court's holding contrary to Plaintiff's position relative to the issue of elective, non-therapeutic abortions. In that decision, the trial court stated among other things:

> ". . . this court concludes that the Plaintiff's religious objections to the use of tax monies to pay for abortions in no way impedes or prohibits the Plaintiff from the exercise of his religion to the extent of denying him his first amendment freedom. . ."

Defendants' motion to dismiss here, acknowledges all of the "facts" contained in Plaintiffs' complaint, conditioning them only on the proviso that Plaintiffs' contribution to the services they abhor is de minimis. In any event, Defendants contend the *Likins* case, supra, is legally dispositive of the abortion claim and impliedly dispositive of the claims regarding contraception and sterilization. Additionally, Defendants contest Plaintiffs' argument that the free exercise of Plaintiffs' religious rights is offended by their being forced to pay property taxes. Defendants argue persuasively that the payment of taxes has no nexus to religious practice as tax payments are commingled and spent based only upon a preadopted budget. This very issue has been litigated in response to similar claims made by tax-

payers morally or politically offended by the Viet Nam war. See e.g. *Autenrieth v. Cullen*, 418 F.2d 586, (9th Cir. 1969); *Groves v. CIR*, 579 F.2d 392, 6th Cir. (1978).

Similarly, Plaintiffs' argument that being forced to pay taxes has the effect of establishing a religion in violation of their constitutional rights is without merit. Defendants point out that the U.S. Supreme Cour in *Harris v. McRae*, 100 S.Ct. 2671 (1980) upheld the "Hyde Amendment", a legislative restriction on abortion funding consistent with Catholic tenets. This action met the challenge of an argument that it constituted an establishment of religion; accordingly, it can hardly be argued that the absence of designated purposes for tax dollars collected can be equated with prohibited establishment.

In sum, the Plaintiffs misconstrue authorized taxation as being for the purpose of promoting abortion, and contend that even if they indirectly participate as "cooperators" or taxpayers, their rights are violated. Such is not the law, as no specific tax receipts from any specific taxpayer can be designated for any such unique purpose. In summary, the State has the power to levy and collect taxes for declared public purposes, and Plaintiffs cannot simply refuse to pay taxes based on their abhorrence to one of these legislatively decreed purposes. "If every citizen could refuse to pay all or part of his taxes because he disapproved of the government's use of the money on religious grounds, the ability of the government to function could be impaired or even destroyed. . . There are few, if any, governmental activities to which some person or group might not object on religious grounds." *Autenrieth v. Cullen*, 418 F 2d 586 at 588-9, supra.

Based upon the foregoing,

IT IS ORDERED Defendants' motion for an order dismissing Plaintiffs' complaint is granted.

DATED: August 12, 1981.

/s/ SIDNEY P. ABRAMSON
Judge of District Court

STATE OF MINNESOTA
County of Ramsey

DISTRICT COURT
Second Judicial District

Michael and Joyce McKee,

Plaintiffs,

vs.

The Count of Ramsey and its Department of Property Taxation, and the State of Minnesota,

Defendants.

AMENDED COMPLAINT

For their complaint plaintiffs state and allege as follows:

I.

This is an action for declaratory and injunctive relief pursuant to Minnesota Statutes Chapter 555. By this action plaintiffs claim their rights to freedom of religion and of conscience, secured by the Constitution of the United States and of the State of Minnesota, are infringed by the actions of Ramsey County and its tax collection officials and the State of Minnesota.

II.

Plaintiffs are husband and wife and are the joint tenant property owners of their homestead located at 2721 Chisholm Street, North St. Paul, County of Ramsey and State of Minnesota, legally described as:

> Lot Eight (8), Block Seven (7), Dalton Park, according to the recorded plat thereof on file and of record, Ramsey County, Minnesota

III.

Defendants assert that real property taxes are due against said homestead.

IV.

Plaintiffs assert that a portion of those property taxes financially support immoral actions because they are used to reimburse physicians and health care institutions, and non-profit associations for promoting non-necessary abortion, sterilization and contraception. These payments are made through the Ramsey County Welfare Department under the Medical Assistance Program authorized by Title XIX of the Social Security Act, 42 U.S.C. §1396 et seq. and Minn. Stat. Chapter 256B, and through the Ramsey County Board under various social programs.

V.

The general revenues of Ramsey County, and therefore some of plaintiffs' tax monies, are expended in part by the Ramsey County Welfare Department under the Medical Assistance Program and in part by the Ramsey County Board under programs to subsidize organizations that are

dedicated in principle to promotion of non-necessary (elective) abortion, sterilization and contraception. Therefore, some part of said general revenues are paid to physicians and institutions for promoting non-necessary abortion, contraceptions and sterilization.

VI.

Plaintiffs believe that they have been and will continue to be injured by being required to support the act of abortion which they believe constitutes the taking of human life, and by supporting the acts of sterilization and contraception which they believe constitute interference with divinely prescribed laws governing the transmission of human life. Plaintiffs believe that it is intrinsically wrong to support abortion, sterilization, and contraception as such. They believe that to pay in response to a government proposal to promote elective non-necessary abortion, sterilization and contraception is to support these actions as such.

VII.

Plaintiffs strongly believe that they must not condone or support abortion, sterilization and contraception, when they are invited to support them as such, and not merely in effect through their support for other items specified in County's proposal to taxpayer. Their religious and moral convictions are deeply offended by the knowledge that the general revenues of this County, including any tax dollars, are being used to pay for the elective abortions, contraception and sterilization of eligible medical assistance recipients residing in Ramsey County, and to pay in support of organizations dedicated in principal to promotion of non-necessary abortion, sterilization and contraception.

VIII.

Defendants are compelling plaintiffs to commit acts contrary to their moral and religious beliefs and convictions, namely to pay property taxes when they are specifically advised under terms of their contract with the county that a portion thereof is being used to pay for the county's services as a promoter of non-necessary (elective) sterilizations and contraception and abortion. Plaintiffs are thereby deprived of the right to the free exercise of their religion as guaranteed by the United States Constitution. By their actions defendants have also infringed on plaintiffs' rights guaranteed by Article I, Section 16 of the Minnesota Constitution. Alternatively, defendants' acts constitute the establishment of religion in violation of the United States and State Constitutions.

WHEREFORE, plaintiffs pray for judgment as follows:

1. Declaring that the defendants have infringed plaintiffs' rights secured by the Constitution of the United States of America and the State of Minnesota by requiring plaintiffs to pay real property tax dollars in exchange for the county's efforts in promoting non-necessary abortion, contraception and sterilization under the Medical Assistance Program, thereby compelling plaintiffs to participate in an action which is immoral in that it expresses consent to support the taking of human life. Expression of such consent, as included in this immoral act of payment, is repugnant to plaintiffs' religious and moral beliefs;

2. Enjoining defendants from assessing and collecting real property taxes from plaintiffs so long as any portion of the general revenues of Ramsey County are expended by the Ramsey County Welfare Department under the

Medical Assistance Program for promotion of non-necessary (elective) abortion, sterilization and contraception; or, so long as plaintiffs' tax payment is not segregated from taxes paid on terms which require Ramsey County to respond by promoting sterilization, contraception and abortion as such.

3. For such other and further relief as the court may deem appropriate and just.

/s/ RAYMOND J. KEMPS
Attorney at Law
One Signal Hills
West St. Paul, Minnesota 55118
457-5585

STATE OF MINNESOTA — DISTRICT COURT
County of Ramsey — Second Judicial District

Michael and Joyce McKee,

Plaintiffs,

vs.

The County of Ramsey and its Department of Property Taxation,

Defendants.

ANSWER OF DEFENDANTS COUNTY OF RAMSEY AND ITS DEPARTMENT OF PROPERTY TAXATION

Defendants County of Ramsey and its Department of Property Taxation, for their answer to the complaint herein, admit, deny and allege as follows:

1. Except as hereinafter admitted and/or qualified, deny each and every allegation contained in said complaint.

2. Admit the allegations contained in paragraphs II and III of the complaint.

3. Are without sufficient knowledge or information to form a belief as to the truth or falsity of the allegations pertaining to plaintiffs' religious and moral beliefs and convictions as contained in paragraphs I, IV, VI, VII and VIII of the complaint and, therefore, deny same and put plaintiffs to their strict proof thereof.

AFFIRMATIVE DEFENSES

1. Allege that plaintiffs have failed to state a claim upon which relief may be granted.

2. Allege that plaintiffs have failed to join the state of Minnesota and the State Department of Public Welfare as necessary parties to this action.

WHEREFORE, these answering defendants pray that plaintiffs take nothing by their complaint, that their complaint be dismissed and that defendants be awarded their costs and disbursements herein.

Dated: Ocotber 10, 1980.

TOM FOLEY
Ramsey County Attorney
By /s/ JANET R. STENBORG
Assistant Ramsey County Attorney
200 Lowry Square
Saint Paul, Minnesota 55102
Telephone: 298-4330
Attorneys for Defendants

PREAMBLE—MINNESOTA STATE CONSTITUTION

We, the people of the state of Minnesota, grateful to God for our civil and religious liberty, and desiring to perpetuate its blessings and secure the same to ourselves and our posterity, do ordain and establish this Constitution.

ARTICLE 1, §16—MINNESOTA STATE CONSTITUTION

§ 16. Freedom of conscience; no preference to be given to any religious establishment or mode of worship

Sec. 16. The enumeration of rights in this constitution shall not deny or impair others retained by and inherent in the people. The right of every man to worship God according to the dictates of his own conscience shall never be infringed; nor shall any man be compelled to attend, erect or support any place of worship, or to maintain any religious or ecclesiastical ministry, against his consent; nor shall any control of or interference with the rights of conscience be permitted, or any preference be given by law to any religious establishment or mode of worship; but the liberty of conscience hereby secured shall not be so construed as to excuse acts of licentiousness or justify practices inconsistent with the peace or safety of the state, nor shall any money be drawn from the treasury for the benefit of any religious societies or religious or theological seminaries.

M.S.A. §256B.02, Subd. 8(13) as defined therein:

"(13) Abortion services, but only if one of the following conditions is met: (a) The abortion is a medical

necessity. 'Medical necessity' means (1) the signed written statement of two physicians indicating the abortion is medically necessary to prevent the death of the mother, and (2) the patient has given her consent to the abortion in writing unless the patient is physically or legally incapable of providing informed consent to the procedure, in which case consent will be given as otherwise provided by law. (b) The pregnancy is the result of criminal sexual conduct as defined in section 609.342, clauses (c) (d), (e)(i), and (f), and the incident is reported within 48 hours after the incident occurs to a valid law enforcement agency for investigation, unless the victim is physically unable to report the criminal sexual conduct, in which case the report shall be made within 48 hours after the victim becomes physically able to report the criminal sexual conduct; or (c) The pregnancy is the result of incest, but only if the incident and relative are reported to a valid law enforcement agency for investigation prior to the abortion."

M.S.A. §256B.40:

"No medical assistance funds of this state or any agency, county, municipality or any other subdivision thereof and no federal funds passing through the state treasury or the state agency shall be authorized or paid pursuant to this chapter to any person or entity for or in connection with any abortion that is not eligible for funding pursuant to section 256B.02, subdivision 8."

M.S.A. §256B.011:

"Between normal childbirth and abortion it is the policy of the state of Minnesota that normal child-

birth is to be given preference, encouragement and support by law and by state action, it being in the best interests of the well being and common good of Minnesota citizens."

M.S.A. §145.925

* * * * *

Subd. 7. A grant recipient shall inform any person requesting counselling on family planning methods or procedures of:

(1) Any methods or procedures which may be followed, including identification of any which are experimental or any which may pose a health hazard to the person;

(2) A description of any attendant discomforts or risks which might reasonably be expected;

(3) A fair explanation of the likely results, should a method fail;

(4) A description of any benefits which might reasonably be expected of any method;

(5) A disclosure of appropriate alternative methods or procedures;

(6) An offer to answer any inquiries concerning methods or procedures; and

(7) An instruction that the person is free either to decline commencement of any method or procedure or to withdraw consent to a method or procedure at any reasonable time.

CFR §441.257 Informed consent.

(a) *Informing the individual.* For purposes of this subpart, an individual has given informed consent only if—

(1) The person who obtained consent for the sterilization procedure offered to answer any questions the individual to be sterilized may have concerning the procedure, provided a copy of the consent form and provided orally all of the following information or advice to the individual to be sterilized:

(i) Advice that the individual is free to withhold or withdraw consent to the procedure at any time before the sterilization without affecting the right to future care or treatment and without loss or withdrawal of any federally funded program benefits to which the individual might be otherwise entitled.

(ii) A description of available alternative methods of family planning and birth control.

(iii) Advice that the sterilization procedure is considered to be irreversible.

(iv) A thorough explanation of the specific sterilization procedure to be performed.

(v) A full description of the discomforts and risks that may accompany or follow the performing of the procedure, including an explanation of the type and possible effects of any anesthetic to be used.

(vi) A full description of the benefits or advantages that may be expected as a result of the sterilization.

(vii) Advice that the sterilization will not be performed for at least 30 days, except under the circumstances specified in §441.253(c).

Office - Supreme Court, U.S.
FILED
AUG 1982
STEVAS,
CLERK

No. 82-82

IN THE

Supreme Court of the United States

MICHAEL and JOYCE McKEE,

Petitioners,

vs.

THE COUNTY OF RAMSEY and its DEPARTMENT OF TAXATION, and the STATE OF MINNESOTA,

Respondents.

ON PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF MINNESOTA

RESPONDENTS' BRIEF IN OPPOSITION

THOMAS FOLEY
Ramsey County Attorney
200 Lowry Square Bldg.
St. Paul, Minnesota 55102
Telephone: (612) 292-6477

WARREN SPANNAUS
Attorney General
State of Minnesota
KENT G. HARBISON
Assistant Attorney General
515 Transportation Bldg.
St. Paul, Minnesota 55155
Telephone: (612) 296-7537
Attorneys of Record for all Respondents

224-7631 — Rader Publishing Co., 257 E. 6th St., St. Paul, Minn. 55101 — 224-7631

QUESTION PRESENTED

Does the collection of ad valorem property taxes which are used to fund all county programs and a portion of which are used to pay for contraception devices, abortions or sterilization either infringe petitioners' right to free exercise of their religion or establish a religion in violation of the First Amendment to the United States Constitution.

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IN THE

Supreme Court of the United States

No. 82-82

MICHAEL and JOYCE McKEE,

Petitioners,

vs.

THE COUNTY OF RAMSEY and its DEPARTMENT OF TAXATION, and the STATE OF MINNESOTA,

Respondents.

ON PETITION FOR A WRIT OF CERTIORARI TO THE SUPREME COURT OF THE STATE OF MINNESOTA

RESPONDENTS' BRIEF IN OPPOSITION

STATEMENT OF THE CASE

Petitioners are owners of a homestead in Ramsey County, Minnesota against which real property taxes have been assessed and are due. Amended Complaint paras. II & III. Appendix at 8.[1] Petitioners brought this declaratory judgment and injunction action against the County of Ramsey, its Department of Taxation and the State of Minnesota (hereinafter Respondents) in Ramsey County District Court. Petitioners alleged that their real property taxes were being used to promote abortion, contraception and sterilization all of which practices are contrary to petitioners' religious beliefs. Id. at paras. V-VIII. Accordingly, petitioners claimed that payment of such taxes violated their right to the free exercise of their religion and alternatively, that such payments constitute the establishment of religion in violation of the First Amendment to the United States Constitution.[2]

Respondents moved to dismiss the complaint which motion was granted on August 12, 1981. Memorandum Order of Trial Judge, A. at 2. Petitioner appealed to the Minnesota Supreme Court which affirmed the district court in a per curiam opinion. *McKee v. Ramsey County*, 316 N.W. 555 (Minn. 1982). A petition for rehearing was denied on April 12, 1982.

Since this case arises on a motion to dismiss, all the well pled facts stated in the amended complaint are before the Court.

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[1] All references are to the Petitioners' Appendix which will be cited hereafter as A. at —.

[2] Petitioners also claimed that the payments violated the religion provisions stated in Minn. Const. Art. I sec. 16. Complaint, para. VIII. While petitioners apparently continue to press this argument, since it is an interpretation of the Minnesota Constitution, it is not properly before this Court. Petition for Writ of Certiorari at 29.

A. at 7-11. In addition, all of the programs attacked by petitioners are established by statute or rule. Accordingly, the Court may consider, as a matter of law, the structure and restrictions which apply to these programs.

The ad valorem property taxes at issue are those generally levied against all real estate to raise revenue to support the functions of local government. See Minn. Stat. chs. 273-275. The property tax payments of all property owners are commingled in the general fund of the taxing district and spent based upon a preadopted budget. Memorandum Order of Trial Judge. A. at 5.[3]

Petitioners complaint is that a portion of these ad valorem property taxes are used to pay for abortions, sterilization and contraception. These payments are made in accordance with State and federal law in the context of welfare and health programs. Complaint, para. IV, A. at 8. Petitioners have *not* complained that payments have been made outside of those authorized by law, but that the very payments authorized by law violate the U.S. Constitution.

With respect to the public funding of abortions, Minnesota law is very restrictive and allows public funding in essentially the same circumstances as the federal law.[4] State law pertaining to the medical assistance program very clearly pro-

---

[3] In Minnesota, property taxes are levied by local governments, *e.g.* school district, municipality, township, collected by county government and then distributed to the local governments in accordance with their levy. Minn. Stat. ch. 275 (1980). Special property taxes are *not* levied to pay for the specific functions identified by petitioners.

[4] Petitioners have tried to characterize the funds which are used to pay for abortions as going for "elective" abortions. However, petitioners made it clear in argument before the district court that they consider funding of abortions for rape and incest victims as "elective" abortions even though public funding of these abortions is authorized by law.

hibits payment for abortion services unless (1) the abortion is a medical necessity, (2) the pregnancy is the result of criminal sexual conduct, or (3) the pregnancy is the result of incest. Minn. Stat. §§ 256B.02, Subd. 8(13), 256B.40 and 261.28 (1980 and Supp. 1981). With some language differences, these state authorized payments are essentially the same as those which would be authorized under the corresponding federal scheme. See 42 C.F.R. § 441.200 *et seq.* (1981). Under the family planning programs available in Ramsey County, no abortions may be funded by virtue of state law. Minn. Stat. § 145.925 (1980).

Sterilization services are provided through the medical assistance program and other Ramsey County programs, subject to the regulations of the Department of Health and Human Services contained in 42 C.F.R. § 50.201, *et seq.*, and 42 C.F.R. § 441.250, *et seq.* Those regulations require that, in addition to qualifying for medical assistance, any person seeking payment for an operation resulting in sterilization must be at least 21 years old, mentally competent, and have given informed consent. *Id.*

Public funding for contraceptive devices is provided through both the medical assistance program and family planning programs. With respect to the medical assistance program, such devices are provided by federal regulation under the pharmacy and medical supply provisions and by statute in Minnesota. 42 C.F.R. §§ 441.20; 441.25 (1981) and Minn. Stat. § 256B.02, subd. 8 (Supp. 1981). Under the family planning programs, contraceptive devices are made available along with counseling programs. Minn. Stat. § 145.912, subd. 9 (1980).

The applicable laws and regulations thus provide standards for public expenditures in support of the abortion, contracep-

tion and sterilization practices petitioners object to on religious grounds. Petitioners did not allege below, nor did the governments ever admit, that any payments were made in violation of these laws. Petitioners' Writ is replete, however, with various direct and indirect charges that the state or county has made payments in violation of these laws and regulations. Petitioners may not now allege that which they have neither proven not pled. This Court should ignore any reference or implication that the county or state have acted contrary to law or regulation.

REASONS WHY THE WRIT SHOULD BE DENIED

I. THE DECISION OF THE MINNESOTA SUPREME COURT DOES NOT CONFLICT WITH ANY DECISION OF ANOTHER STATE COURT OF LAST RESORT OR A DECISION OF A FEDERAL COURT OF APPEALS AND THE DECISION IS PATENTLY CORRECT ON THE FACTS OF THIS CASE.

A. Introduction

In this case petitioners challenge the collection of property taxes which are in part used to pay for abortions, sterilizations and contraception which are provided as part of State and local medical assistance and family planning programs. While petitioners have attempted to broaden their challenge before this court, the claims which were litigated below and are fairly raised by their amended complaint are their allegations that the payment of real property taxes violates the free exercise clause or in the alternative establishes a religion in violation of the First Amendment. Both claims were rejected by the Minnesota Supreme Court and should similarly be rejected by this Court through denial of a writ of certiorari.

Petitioners have failed to show any conflict between the decision of the Minnesota Supreme Court and any decision of another state court of last resort or a federal court of appeals. In fact, petitioners have failed to show a conflict between the decision in this case and any other decision. To the contrary, as set forth more fully *infra*, the decision in this case is in accord with a line of federal cases which denied religion clause challenges to a series of persons protesting payment of taxes to support military expenditures. *Lull v. Commis-*

sioner of Internal Revenue, 601 F.2d 1166 (4th Cir. 1979); *Graves v. Commissioner of Internal Revenue*, 579 F.2d 392 (6th Cir. 1978); *Autenrieth v. Cullen*, 418 F.2d 586 (9th Cir. 1969), *cert. denied*, 397 U.S. 1036 (1970). Indeed, in one of those cases, *Autenrieth*, certiorari has already been denied.

Moreover, the decision of the Minnesota Supreme Court is plainly a correct application of the principles of the religion clauses to the facts of this case. The propositions presented by petitioners are so clearly unmeritorious that they fail to present an important question of federal law which merits further consideration by this Court.

B. The Collection of a General Property Tax Does Not Infringe Petitioners' Right to Free Exercise of Their Religion.

The law is well-settled that a taxpayer may not withhold taxes solely on the grounds that some purpose to which tax monies are put is contrary to his religious beliefs. The Minnesota Supreme Court recognized this principle as a necessity for government to function in a pluralistic society which is comprised of numerous religions with widely varying tenets.

This rule of law is most clearly stated in the line of cases arising out of taxpayer dissatisfaction with United States military involvement in Vietnam. For example, in *Autenrieth v. Cullen*, 418 F.2d 586 (9th Cir. 1969), *cert. denied*, 397 U.S. 1036 (1970), plaintiffs sought return of the portion of their income taxes which supported war on grounds that war was contrary to their religious beliefs. The court held that nothing in the Constitution prohibited Congress from levying a tax upon all persons, regardless of religion, for support of the general government. *Id.*, at 588. The court further noted that the income tax is neutral on religious matters, and does not punish

anyone for entertaining or professing religious beliefs or disbeliefs. *Id.*, at 588.

In *United States v. Haworth*, 386 F.Supp. 1099 (S.D.N.Y. 1974), a federal district court found that defendant, a member of the Quaker religion, was not excused on first amendment grounds from income tax liability due to his religious opposition to all wars. In another case involving Quakers, the Sixth Circuit held that compelling petitioners to pay taxes to support American military involvement in Vietnam did not violate the Free Exercise Clause of the First Amendment. *Graves v. Commissioner of Internal Revenue*, 579 F.2d 392 (6th Cir. 1978). *Accord, Lull v. Commissioner of Internal Revenue*, 602 F.2d 1166 (4th Cir. 1979).

This case is indistinguishable from that line of federal cases. Just as the federal government has the power to levy an income tax for the general support of the federal government, so local government has the power to levy a property tax for the general support of local government. Like the income tax, a property tax is neutral on religious matters and does not place an unreasonable burden on the free exercise of anyone's religious beliefs. The fact that petitioners' home is subject to foreclosure proceedings if they continue to refuse to pay their property taxes is no more harsh a penalty than the criminal and civil penalties for non-payment of income tax.

The numerous free exercise cases cited by petitioners are not applicable to this case. In all of those cases, the laws challenged had some relationship to a religious practice or belief and exerted some coercive effect on that practice or belief. Such a coercive effect on the practice of religion must be shown to establish a violation of the free exercise clause. *School District of Abington Township, Pa. v. Schempp*, 374 U.S. 203, 222-223 (1963). In *Schempp*, this Court held that public

schools could not require daily Bible and prayer reading because of the coercive effect on some students' religious practices. *Id.* Similarly, this Court found that a Sabbatarian who refused to work on Saturdays due to her religious beliefs could not be denied unemployment benefits. *Sherbert v. Verner*, 374 U.S. 398 (1963). In *Wisconsin v. Yoder*, 406 U.S. 205 (1972), convictions of Amish parents for violating a compulsory school attendance law were overturned because the Amish religion forbad instruction in many of the subjects the schools required.

In this case, there is no such relationship or coercive effect on petitioners' practice of religion. Petitioners are not being asked to distribute contraceptives, perform abortion or sterilization operations, or counsel welfare recipients on family planning matters. Petitioners are simply required to pay property taxes as must other owners of real property. The property tax does not prohibit or tax any particular religious practice, but rather, collects funds for the general operation of local government.

Finally, the general purpose and nature of the property tax compel the Court to contemplate the consequences of finding in favor of appellants on the free exercise issue. As stated by the Ninth Circuit:

> If every citizen could refuse to pay all or part of his taxes because he disapproved of the government's use of the money, on religious grounds, the ability of the government to function could be impaired or even destroyed.

Autenrieth v. Cullen, *supra*, at 588-589. To grant petitioners a cause of action here would be to open the door to a flood of litigation by other persons wishing to avoid payment of all or a portion of their property taxes because the money might

be used for a purpose contrary to their religious beliefs. Under petitioners' construction of the free exercise clause, such litigants would only have to establish a sincerely held religious opposition to a particular use of tax money in order to be excused from payment of taxes. This is not the law under the applicable precedents and should not be the law.

C. The Collection of a General Property Tax Does Not Violate the Establishment Clause.

Petitioners also argue that the collection of a general property tax, a portion of which may be used to promote abortion, contraception and sterilization, violates the establishment clause of the United States Constitution. While petitioners did not specify any particular religion in the proceedings below, they now claim that "secular humanism" is established by the collection of the property tax. Petition at 9-12.

A statute will not violate the establishment clause if the following principles are observed:

> First, the statute must have a secular legislative purpose; second, its principal or primary effect must be one that neither enhances nor inhibits religion . . . Finally, the statute must not foster an excessive government entanglement with religion.

Lemon v. Kurtzman, 403 U.S. 602, 612 (1971). Under these principles, the laws requiring property owners to pay property taxes clearly do not establish a religion. The property tax has a secular legislative purpose, i.e., to support local government. The tax does not enhance or inhibit any particular religion or religious practice. It has no nexus with any particular religion, and therefore does not foster any government entanglement with religion whatsoever.

Petitioners focus their argument on the neutrality requirements of the establishment clause arguing that the existence of a property tax which in small part is used to fund abortion, sterilization and contraception somehow fosters the tenets of secular humanism. However, the property tax is plainly neutral on its face and its primary effect is to raise funds for all programs authorized by law. Its principal effect is not to enhance or inhibit any religion.

In fact, it is difficult to see how the structure and effect of the government programs in question either coincides with or fosters the tenets of secular humanism as characterized in the Petition. Petition at 11. If, as petitioners allege, secular humanists believe that abortion is a right, then the substantial restrictions on public funding of abortion would not coincide with that belief. *Id.* Similarly, the restrictions on sterilization and contraception would not seem to coincide with humanist principles as characterized by petitioners. If anything, these restrictions more closely coincide with petitioners' Catholic beliefs than the tenets of secular humanism.

More importantly, the property tax and the programs at issue are distinctly unlike the precedents cited by petitioners. Petition at 11. For example, *McCollum v. Board of Education*, 333 U.S. 203 (1948) involved releasing children from school for the sole purpose of religious education thus directly enhancing religion. Similarly, in *Epperson v. Arkansas*, 393 U.S. 97 (1968), the Arkansas anti-evolution statute directly promoted one form of religion over others by embodying a religious belief in statute. Finally, in *Committee for Public Education v. Nyquist*, 413 U.S. 756 (1973), financial aid programs for non-public schools had the effect of promoting funding religious education.

In the present case any effect on religion which may exist is incidental and serendipitous. It cannot be creditably argued

that the primary or principal effect of the property tax statutes is to advance a particular set of religious beliefs.

To the extent there is any concurrence between the effects of the property tax collection system, and any particular religion, this case is controlled by *Harris v. McRae*, —— U.S. ——, 100 S.Ct. 2671 (1980). In that case, this Court considered an establishment clause challenge to the Hyde Amendment, which restricted funding for abortion in a manner which coincided with the tenets of the Roman Catholic faith. The court held that no establishment clause violation existed, noting that a violation is not shown merely because a statute happens to coincide with the tenets of some or all religions. 100 S.Ct. 2689. The Hyde Amendment, the Court further noted, is as much a reflection of "traditionalist" value toward abortion as it is an embodiment of any particular religion. *Id.*

Under *Harris v. McRae*, petitioners must show more than some very loose consistency between the principles of secular humanism and some portions of the programs about which they are complaining. Certainly, there is no embodiment of a religious principle in law such as in *Epperson v. Arkansas*. Any relationship that is present in this case is coincidental and of no significance for establishment clause purposes.

CONCLUSION

For the foregoing reasons, the Writ of Certiorari should be denied.

Dated: July 30, 1982.

Respectfully submitted,

THOMAS FOLEY
Ramsey County Attorney
200 Lowry Square Bldg.
St. Paul, Minnesota 55102
Telephone: (612) 292-6477

WARREN SPANNAUS
Attorney General
State of Minnesota
KENT G. HARBISON
Assistant Attorney General
515 Transportation Building
St. Paul, Minnesota 55155
Telephone: (612) 296-7537
Attorneys of Record for all Respondents